



Appendices

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Appendix A: FY 2004 Evaluation Highlights

The following projects are highlights from the Department of Research and Policy Development during FY 2004.

National Performance Measurement

AmeriCorps Performance Measurement Benchmarking: [Annual]

An initiative to collect annual outcome-oriented performance data from AmeriCorps members, AmeriCorps grantees, VISTA projects, and NCCC project sponsors.

Learn and Serve America Performance Measurement

Benchmarking: [Annual] An initiative to collect annual outcome-oriented performance data from Learn and Serve America grantees and subgrantees.

Senior Corps Performance Measurement Benchmarking: [Annual]

An initiative to collect annual outcome-oriented performance data from Senior Corps projects, stations, and volunteers.

Field Network Evaluation: [Initiated] The pilot phase of a study to evaluate localized implementation and community effects of Corporation programs.

State Profiles and Performance Report: [On-going] A project to improve the transparency of national reporting by disaggregating performance data for state and national grantees.

Program Evaluation

AmeriCorps Longitudinal Study of Member Outcomes: [On-going] An evaluation of the short-term and long-term impacts of AmeriCorps participation on members civic engagement, education, employment and life skills.

Parent Drug Corps Evaluation: [Initiated] A random-assignment evaluation to describe the implementation and assess the impact of the Parent Drug Corps grant program.

Evaluation of AmeriCorps Tutoring Programs: [Initiated] The pilot phase of a random-assignment evaluation to assess the impact of AmeriCorps tutoring programs on youth and identify programmatic factors related to achievement.

*Study of AmeriCorps*VISTA's Impact on 40 years of Volunteers:* [Initiated] An evaluation to identify the long-term civic engage-

ment, education, and employment outcomes of AmeriCorps*VISTA volunteers serving between 1964 and 1990.

Senior Companion Program Quality of Care Study: [Completed] A evaluation of the outcomes for participants and family care-givers in the Senior Companion program.

Research

Current Population Survey Supplement on Volunteerism: [Annual] A survey conducted by the Bureau of Labor Statistics (BLS) to measure volunteerism in the United States as part of the Current Population Survey (CPS).

Volunteer Management Capacity Survey: [Biennial] A study of the volunteer capacity and volunteer management practices of the nation's charitable and nonprofit organizations.

Youth Volunteering and Civic Engagement Survey: [Biennial] A study of volunteering and charitable behaviors of youth ages 13-18, the next generation of America's volunteers.

Special Program Initiatives

Next Generation Grants: [Completed] A grant program to foster the next generation of national service organizations by providing seed money for new service programs that have the potential of becoming national in scope.

Appendix B: Derivation of Estimated Funding by Goal

The Corporation has attributed funding for the various programs to the four goals established in the FY 2006 Budget Estimate and Performance Plan. All programs serve multiple goals. However, each program was assigned to the goal that best captures the underlying purpose of the program based on its impact and motivating reason to participate among grantees. Accordingly, AmeriCorps and Senior Corps programs are shown under Goal 1 where the emphasis is on the end beneficiary of service. However, funds put aside specifically to benefit the members after their service (AmeriCorps education awards and post-service stipends) and funds to support low and moderate income service providers (stipends for Senior Companions and Foster Grandparents) are shown under Goal 2, which speaks to the benefits to the volunteer.

Learn and Serve America is shown under Goal 3, since its impact is considered to be especially broad and lasting by reinforcing the service learning movement and demonstrating patterns for life-long civic engagement among a school-age population. Certain demonstration grants are also shown here.

Funding for Goal 1: Meet Human Needs Through Diverse, High-quality Service Programs

Service through AmeriCorps	
State and National	\$298,000,000
NCCC	\$25,000,000
VISTA	\$91,000,000
<i>Subtotal, AmeriCorps</i>	<i>\$414,000,000</i>
Senior Corps	
RSVP	\$58,000,000
Foster Grandparent	\$45,000,000
Senior Companion	\$19,000,000
<i>Subtotal, Senior Corps</i>	<i>\$122,000,000</i>
America's Promise Grants	\$5,000,000
Special Volunteer Programs	\$10,000,000
Challenge Grants	\$2,000,000
Training and Technical Assistance	\$2,000,000
Total, Goal 1	\$555,000,000

Funding for Goal 2: Improve the Lives of National Service Participants

Support to AmeriCorps Members	
National Service Trust	\$140,000,000
VISTA Post-Service Stipend	\$3,000,000
Freedom Scholarships	\$4,000,000
<i>Subtotal, Support to AmeriCorps Members</i>	<i>\$147,000,000</i>
Stipends to Senior Corps Volunteers	
Foster Grandparent Program	\$65,000,000
Senior Companion Program	\$27,000,000
<i>Subtotal, Stipends to Senior Corps</i>	<i>\$97,000,000</i>
Disability Grants	\$5,000,000
Total, Goal 2	\$249,000,000

Funding for Goal 3: Strengthen the Infrastructure, Capacity, and Social Capital of Communities Across America

Learn and Serve Program	\$43,000,000
National Service Trust	\$140,000,000
Innovation and Demonstration Programs	
Points of Light Foundation	\$10,000,000
Martin Luther King, Jr. Grants	\$1,000,000
Next Generation Grants	\$1,000,000
Service Learning Clearinghouse/Exchange	\$1,000,000
Total, Goal 3	\$56,000,000

Funding for Goal 4: Improve the Corporation's Trust, Credibility, Accountability, and Customer Focus

NCSA Salaries/Expenses	\$25,000,000
DVSA Program Administration	\$36,000,000
Office of Inspector General	\$6,000,000
Evaluation	\$3,000,000
State Commissions Administration Grants	\$12,000,000
Total, Goal 4	\$82,000,000

Appendix C: Sources and Uses of Donations

The following schedule lists the receipts and expenses paid from the Gift Fund in FY 2004 and FY 2003.

Supplemental Information on the Sources and Uses ¹ of Donations					
Source of Funds	Use of Funds	2004		2003	
		Receipt	Expense	Receipt	Expense
Home Depot	Disaster rebuilding activities	\$500,000	–	–	–
Ralph Lauren Polo Foundation	Support for NCCC program activities	\$31,310	\$19,694	–	–
UPS Foundation	Support for USA FreedomCorps web site and national non-profit volunteerism study	–	\$351,518	\$550,000	\$121,902
A&E Television Networks	Support for summit on History, Civics and Service	–	\$837	\$30,000	\$23,081
Bradley Foundation	Support for summit on History, Civics and Service	–	–	\$75,000	\$60,224
Walt Disney Company	Corporation projects in support of USA Freedom Corps	–	\$1,521	–	–
Best Buy	Grants for the MLK – Day of Service		(61,463) ²		\$5,065
Kellogg Foundation	Training and Technical Assistance	–	–	–	(2,334) ²
Other Donors	Miscellaneous specified purposes	\$8,300	–	\$50	\$134
Other Donors	Miscellaneous unspecified purposes	\$100	\$10,443	\$3,433	–
Total		\$539,710	\$322,550	\$658,483	\$208,072
¹ Funds expended during a fiscal year may include amounts donated in a previous year. In addition, expenses include only the amount accrued during the fiscal year and do not reflect amounts that have been obligated but not yet expended. ² Reduction of expenses previously accrued to account.					

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Appendix D: National Service Trust— Financial Statements and Key Financial Factors

The National Service Trust (the Trust) was established by the National and Community Service Trust Act of 1993 (42 USC 12601, et seq.) to provide funds for education awards for eligible participants who complete AmeriCorps service. Funding for the Trust comes from appropriations, interest earned, and proceeds from the sale or redemption of Trust investments. The Trust is also authorized to receive gifts or bequests; however, to date, no donations have been received by the Trust. Under the Act, funds are available to:

- Repay qualified student loans.
- Pay educational expenses at a qualified institution of higher education.
- Pay expenses incurred participating in an approved school-to-work program.
- Repay eligible interest expense on student loans.

The value of an education award depends on the term of service performed by an AmeriCorps member. Completion of a full-time term of service, currently requiring a minimum of 1,700 hours of service, entitles an AmeriCorps member to an education award of \$4,725. Completion of a part-time term, requiring a minimum of 900 hours of service, entitles an AmeriCorps member to an education award of \$2,362.50. Reduced part-time terms, which provide awards of \$1,000 to \$1,800, are also offered. Education awards earned by AmeriCorps members are available to be used for seven years from the completion of the service. Payments from the Trust are made directly to the educational institutions and the loan holders as directed by the members and certified by the institutions. Trust funds are not used to pay member stipends or other grant costs.

Recent appropriations also have made specified amounts from the Trust available for scholarships for high school students. The \$1,000 college scholarships, known as Presidential Freedom Scholarships, are awarded to students who provide outstanding service. To fund each scholarship, a local community or corporate source must match the \$500 portion of the scholarship provided by the Corporation.

Table 1 reports the planned activity for Program Year 2004 and

actual enrollments to date. The table also includes similar data on program year 2003 for comparative purposes. Slots classified as “Certified Not Awarded” have been approved for award to grantees but for which the final grant award has not been executed.

Table 1: Member Slot Status

Member Slot Status					
Program Year 2004					
Awarded					
AmeriCorps Program	Enrolled	Not Enrolled	Certified Not Awarded	Planned Not Certified	Total
State & National	15,745	45,806	5,155	2,320	69,026
VISTA	4,012	656	–	107	4,775
NCCC	517	682	–	–	1,199
Total	20,274	47,144	5,155	2,427	75,000
Program Year 2003					
Awarded					
AmeriCorps Program	Enrolled	Not Enrolled	Certified Not Awarded	Planned Not Certified	Total
State & National	35,536	7,123	1,438	–	44,097
VISTA	3,078	1,390	–	–	4,468
NCCC	726	29	–	–	755
Total	39,340	8,542	1,438	–	49,320

Table 2 shows the most significant factors used to calculate Trust obligations on a historical basis. The data used to compute these factors can be found in Table 6.

Table 2: Factors Affecting the National Service Trust

Factor	Program Year ¹						
	1998	1999	2000	2001	2002	2003	2004
Member enrollments in the Trust	40,784	41,920	53,136	59,356	48,464	39,340	20,274
Percent of members earning an education award ²	68.1%	71.1%	71.8%	75.0%	78.8%	82.5%	88.3%
Percent of earned education awards used ³	70.2%	67.0%	61.8%	54.2%	43.9%	15.7%	8.5%
Investment Earnings ⁴	5%	5%	5%	5%	5%	4%	4%
Breakout of enrollment by term type: ⁵							
Full-time	60%	56%	50%	50%	58%	45%	65%
Part-time	27%	27%	25%	23%	19%	22%	9%
Reduced Part-time	13%	17%	25%	27%	23%	33%	26%

¹ Program Year refers to positions awarded through, although not necessarily filled in, a particular fiscal year's grant funds. For example, a grantee may receive a grant in fiscal year 2003 but not fill all positions until fiscal 2004. All positions related to this grant would be considered Program Year 2003 positions irrespective of the year filled. (This definition applies to all slots except for the approximately 20,000 Program Year 2002 slots unfilled at the time of the pause. These "post pause" slots were reclassified as Program Year 2003 slots.) Program Year data reflects all enrollments recorded through September 30, 2004. Prior year enrollment numbers may change slightly due to corrections or late reporting by grantees.

² Cumulative number of members who earned an award divided by the total members enrolled (net of members still earning/not exited) as of September 30, 2004.

³ The usage rate represents the percent of awards earned (in dollars) in each year that have been used as of September 30, 2004. Or, in other words, the dollar amount of education awards used divided by the total amount earned for the Program Year as of September 30, 2004.

⁴ Weighted Average Maturity for the Trust investment portfolio of Treasury securities. Used to discount awards for the time value of money.

⁵ Term type mix is based on Program Year enrollments to date. It is important because education award projections are based on service type.

Trust Accounting

Tables 3, 4, and 5 presents information on the financial status of the Trust Fund including its assets, liabilities, revenue, expenses, reserve, and amounts obligated. The Statement of Financial Position and Statement of Operations present information using Generally Accepted Accounting Principles (GAAP), which is the method of accounting for the liability used for financial statement purposes. The Corporation's financial statements are prepared on a quarterly basis. The Schedule of Obligations presents information on a budgetary basis which represents the accounting used to determine adherence to Anti-Deficiency Act requirements.

GAAP requires the recording of a liability which is a point in time estimate of the unpaid earned and expected-to-be-earned

education award and interest forbearance costs which are likely to be claimed. GAAP estimates are for members who have already completed at least 15 percent of the minimum service requirement and who, therefore, have served enough hours to qualify for at least a partial education award. The estimate of the Service Award Liability under GAAP includes factors for members who enroll but do not earn an award, and for members who earn an award but do not use it within the seven-year period of availability. The Corporation estimates that up to 79 percent of members earning an award will eventually use it.

Enacted in fiscal 2003, the Strengthen AmeriCorps Program Act directed that the Corporation begin recording Trust obligations at the time of grant award for the estimated value of the education benefit, discounted for the estimated enrollment, earning and usage rates and the time value of money. The Corporation used the following assumptions to calculate Trust obligations for program years 2003 and 2004: full value of the education award, 100 percent enrollment rate, 80 percent earning rate, and 80 percent usage rate. These enrollment, earning, and usage rates are more conservative than the rates we have experienced and used previously in determining our budgetary needs. As directed by the Act, the Corporation also established a Trust reserve that will protect the Corporation in the event that the estimates used to calculate obligations differ from actual results. For program year 2002 and prior, the Corporation used the actual amounts earned, adjusted for amounts used and projected to be used and the time value of money when establishing the obligation amount.

Table 3: Statement of Financial Position as of September 30

National Service Trust Statement of Financial Position As of September 30 (dollars in thousands)		
	2004	2003
Assets		
Fund Balance with Treasury	\$3,120	\$146
Trust Investments and Related Receivables	\$337,913	\$231,880
Accounts Receivable, Net	\$15	\$17
<i>Total Assets</i>	<i>\$341,048</i>	<i>\$232,043</i>
Liabilities		
Trust Service Award Liability	\$237,497	\$230,622
<i>Total Liabilities</i>	<i>\$237,497</i>	<i>\$230,622</i>
Net Position		
Cumulative Results of Operations	\$103,551	\$1,421
<i>Total Net Position</i>	<i>\$103,551</i>	<i>\$1,421</i>
Total Liabilities and Net Position	\$341,048	\$232,043

Table 4: Statement of Operations and Changes in Net Position for the Years Ending September 30

National Service Trust Statement of Operations and Changes in Net Position For the Years Ending September 30 (dollars in thousands)		
	2004	2003
Revenues		
Trust Appropriation	\$129,233	\$99,350
Deficiency Appropriation ¹	\$63,055	--
Transfers from Program Funds ²	\$13,101	--
Interest	\$8,871	\$9,693
<i>Total Revenues</i>	<i>\$214,260</i>	<i>\$109,043</i>
Expenses		
Service Award Expense	\$108,831	\$106,683
President's Freedom Scholarships	\$3,299	\$2,895
<i>Total Expenses</i>	<i>\$112,130</i>	<i>\$109,578</i>
Net of Revenues Over Expenses	\$102,130	\$(535)
Net Position		
Net of Revenues Over Expenses	\$102,130	\$(535)
Net Position, Beginning of Period	\$1,421	\$1,956
Total Liabilities and Net Position	\$103,551	\$1,421

¹ A \$63 million deficiency appropriation related to fiscal 2002 obligations was enacted on April 16, 2003, as part of the Emergency Wartime Supplemental Appropriations Act (PL. 108-11). The funds were apportioned to the Corporation on March 1, 2004.

² The 2004 Consolidated Appropriations Act (PL. 108-199) authorized the Corporation to transfer subtitle C program funds to the Trust to support the activities of national service participants.

Table 5: Schedule of Budgetary Activity for the Year Ending September 30, 2004

National Service Trust Schedule of Budgetary Activity For the Year Ending September 30 (dollars in thousands)			
	Outstanding for Prior Years	PY 2004	Total
Resources			
Trust Cash & Investments (net of receivables)	\$201,605	\$138,576	\$340,181
Trust Reserve (not available for obligation)	(10,000)	(9,941)	(19,941)
<i>Total Resources</i>	<i>\$191,605</i>	<i>\$128,635</i>	<i>\$320,420</i>
Unliquidated Obligations			
Education Awards	\$185,079	\$119,990	\$305,069
Interest Forbearance	\$3,382	\$6,657	\$10,039
<i>Total Unliquidated Obligations</i>	<i>\$188,461</i>	<i>\$126,647</i>	<i>\$315,108</i>
Funds Available for Award	\$3,144	\$1,988	\$5,132
Net Position			
Reconciliation to 2004 Trust Appropriation			
PY 2004 Trust Cash & Investments			\$138,576
Payments on PY 2004 Obligations:			
President's Freedom Scholarships		\$3,299	
Education Awards		\$438	
Interest Forbearance		\$21	
<i>Total PY 2004 Payments</i>			<i>\$3,758</i>
Rescissions			
Less 2004 Program Appropriation			(13,101)
Transferred to Trust ¹			
2004 Trust Appropriation			\$130,000
¹ The 2004 Consolidated Appropriations Act (PL 108-199) authorized the Corporation to transfer subtitle C program appropriated funds to the Trust to support the activities of national service participants.			

CEO Certification

The Strengthen AmeriCorps Program Act established specific criteria for estimating and recording obligations in the National Service Trust. The Act also requires that the Chief Executive Officer of the Corporation annually certify that the Corporation is in compliance with the requirements of the Act and obtain an independent audit of the accounts and records demonstrating the manner in which the Corporation has recorded its Trust estimates. The Corporation's Office of Inspector General contracted with the accounting firm Cotton & Company to perform the

audit required by the Act for fiscal 2004. The results of this audit are included in the OIG audit section of this report (see page xx). Based on the Corporation's analysis and the results of OIG's audit, the Corporation certifies that it complied with the Act for fiscal 2004.

Trust Enrollment Activity

Table 6 presents the cumulative activity for enrollments, earnings, and usage in the Trust by Program Year as of September 30, 2004.

Table 6: Trust Enrollment Activity: Program Years 1994 through 2004

Program Year	Type	Members Enrolled	Members Still Earning (or Not Exited)	Earned an Award	Did Not Earn	Amount Earned	Amount Used
1994	Full Time	15,979	0	12,089	3,890	\$51,191,303	\$37,671,559
	Part Time	6,264	0	4,172	2,092	\$8,988,028	\$6,690,223
	Reduced Part Time	2,906	0	2,523	383	\$2,558,979	\$1,811,739
	<i>Total</i>	<i>25,149</i>	<i>0</i>	<i>18,784</i>	<i>6,365</i>	<i>\$62,738,310</i>	<i>\$46,173,521</i>
1995	Full Time	17,795	0	13,613	4,182	\$61,321,792	\$46,212,767
	Part Time	6,848	0	4,359	2,489	\$9,543,940	\$6,902,046
	Reduced Part Time	486	0	402	84	\$390,485	\$288,959
	<i>Total</i>	<i>25,129</i>	<i>0</i>	<i>18,374</i>	<i>6,755</i>	<i>\$71,256,217</i>	<i>\$53,403,772</i>
1996	Full Time	17,721	0	13,478	4,243	\$61,501,488	\$46,866,148
	Part Time	6,943	0	4,468	2,475	\$10,087,560	\$7,003,960
	Reduced Part Time	639	0	526	113	\$520,515	\$403,860
	<i>Total</i>	<i>25,303</i>	<i>0</i>	<i>18,472</i>	<i>6,831</i>	<i>\$72,109,563</i>	<i>\$54,273,968</i>
1997	Full Time	23,357	0	17,398	5,959	\$79,826,336	\$59,028,144
	Part Time	12,831	0	7,080	5,751	\$15,933,752	\$10,956,304
	Reduced Part Time	3,649	0	2,964	685	\$2,892,742	\$2,247,907
	<i>Total</i>	<i>39,837</i>	<i>0</i>	<i>27,442</i>	<i>12,395</i>	<i>\$98,652,830</i>	<i>\$72,232,355</i>
1998	Full Time	24,545	0	17,747	6,798	\$81,545,497	\$57,622,597
	Part Time	11,156	0	6,205	4,951	\$14,023,940	\$9,289,989
	Reduced Part Time	5,083	0	3,819	1,264	\$3,790,164	\$2,867,912
	<i>Total</i>	<i>40,784</i>	<i>0</i>	<i>27,771</i>	<i>13,013</i>	<i>\$99,359,601</i>	<i>\$69,780,498</i>
1999	Full Time	23,328	0	17,022	6,306	\$78,358,799	\$52,960,055
	Part Time	11,333	0	6,913	4,420	\$15,629,800	\$9,669,356
	Reduced Part Time	7,259	0	5,859	1,400	\$6,092,512	\$4,456,065
	<i>Total</i>	<i>41,920</i>	<i>0</i>	<i>29,794</i>	<i>12,126</i>	<i>\$100,081,111</i>	<i>\$67,085,476</i>
2000	Full Time	26,295	115	19,143	7,037	\$88,252,041	\$54,705,795
	Part Time	13,221	149	8,443	4,629	\$19,354,817	\$10,920,877
	Reduced Part Time	13,620	134	10,264	3,222	\$10,636,770	\$7,428,493
	<i>Total</i>	<i>53,136</i>	<i>398</i>	<i>37,850</i>	<i>14,888</i>	<i>\$118,243,628</i>	<i>\$73,055,165</i>
2001	Full Time	29,631	172	22,734	6,725	\$105,047,348	\$56,766,977
	Part Time	13,895	372	8,818	4,705	\$19,959,820	\$9,822,620
	Reduced Part Time	15,830	118	12,451	3,261	\$12,945,806	\$8,116,268
	<i>Total</i>	<i>59,356</i>	<i>662</i>	<i>44,003</i>	<i>14,691</i>	<i>\$137,952,974</i>	<i>\$74,705,865</i>
2002	Full Time	28,222	129	23,184	4,909	\$107,862,918	\$46,356,305
	Part Time	9,406	691	6,131	2,584	\$14,049,994	\$5,970,974
	Reduced Part Time	10,836	167	8,091	2,578	\$9,271,433	\$5,304,534
	<i>Total</i>	<i>48,464</i>	<i>987</i>	<i>37,406</i>	<i>10,071</i>	<i>\$131,184,345</i>	<i>\$57,631,813</i>
2003	Full Time	17,503	3,273	11,790	2,440	\$54,120,858	\$6,811,618
	Part Time	8,826	2,612	4,798	1,416	\$11,017,079	\$1,617,029
	Reduced Part Time	13,011	2,134	9,249	1,628	\$10,480,327	\$3,449,961
	<i>Total</i>	<i>39,340</i>	<i>8,019</i>	<i>25,837</i>	<i>5,484</i>	<i>\$75,618,264</i>	<i>\$11,878,608</i>
2004	Full Time	13,126	12,556	203	367	\$812,383	\$27,832
	Part Time	1,756	1,501	193	62	\$446,778	\$17,159
	Reduced Part Time	5,392	2,126	3,216	50	\$3,909,200	\$392,885
	<i>Total</i>	<i>20,274</i>	<i>16,183</i>	<i>3,612</i>	<i>479</i>	<i>\$5,168,361</i>	<i>\$437,876</i>
Total 1994-2004		418,692	26,249	289,345	103,098	\$972,365,204	\$580,658,917

Report Preparation

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